

The following is a summary of significant changes to the 2022-23 annual budget for the period of March 1 through March 31, 2023:

### **100-23-07**

#### **General Fund**

- Estimated Revenue increased by a net \$1,191,801 as a result of the following:
  - \$937,675 increase to State Sources to record estimated VPK Wage Incentive revenue and receipt of the Driving Choice Program grant for the Transportation Department.
  - \$254,126 net increase to Local Sources to adjust projections for adult education tuition collections at oTECH and rental revenue at the Osceola Performing Arts Center, to record donations for the Education Awards, and to record receipt of a grant award from the Michael & Susan Dell Foundation.
- Appropriations increased by a net \$1,191,801 to make the additional funds available for expenditure.
- Ending Fund Balance did not change.

### **3XX-23-02**

#### **Capital Projects**

- Estimated Revenues increased by \$69,986 to record receipt of PTO funding for Narcoossee Elementary School playground improvements.
- Appropriations decreased by a net \$3,661,226. Changes include:
  - \$7,813,359 increase to allocate funding for the following projects in the current year:
    - \$5,000,000 - NeoCity Phase 2 Expansion preconstruction services
    - \$1,200,000 - Nova AAA preconstruction services
    - \$1,543,373 - Cypress Elementary School HVAC retrofit additional needed
    - \$69,986 - Narcoossee Elementary School playground improvements
  - \$11,474,585 decrease of the following total project budgets to reduce escalation costs:
    - \$8,378,558 - Gateway High School Comprehensive Renovation
    - \$3,096,027 - Island Village Elementary School
- Ending Fund Balance increased by \$3,731,212 as a result of changes to estimated revenues and appropriations.

### **42X-23-07**

#### **Special Revenue-Other Federal**

- Estimated Revenues increased by \$1,615,728 to record receipt of the PM Wells 21<sup>st</sup> Century Community Learning Centers grant award, and to record roll forward funding for Title II-Part A, Title III-Part A, and Title IV-Part A.
- Appropriations increased by \$1,615,728 to make the additional grant funding available for expenditure as approved in each of the grant awards. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

### **44X-23-07**

#### **Special Revenue-Federal COVID Relief**

- Estimated Revenues did not change.
- Appropriations did not change in total. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2023

FUND 100  
General Fund

Amendment Number: 100-23-07

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,107,805.77	1,107,805.77	0.00
Federal Through State	0200	1,630,006.00	1,630,006.00	0.00
State Sources	0300	411,862,031.25	412,799,706.25	937,675.00
Local Sources	0400	186,099,057.89	186,353,183.70	254,125.81
Transfers In	0600	24,484,224.00	24,484,224.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	100,000.00	100,000.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>625,283,124.91</b>	<b>626,474,925.72</b>	<b>1,191,800.81</b>
Beginning Fund Balance	27XX	87,670,314.90	87,670,314.90	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 712,953,439.81</b>	<b>\$ 714,145,240.62</b>	<b>\$ 1,191,800.81</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	429,525,857.49	430,644,688.10	1,118,830.61
Pupil Personnel Services	6100	31,982,989.91	31,982,989.91	0.00
Instructional Media Services	6200	6,139,302.57	6,139,302.57	0.00
Instructional & Curriculum Development Svcs	6300	19,665,913.35	19,665,913.35	0.00
Instructional Staff Training Svcs	6400	6,255,361.55	6,255,361.55	0.00
Instructional Related Technology	6500	2,459,084.00	2,459,084.00	0.00
Board of Education	7100	1,619,858.82	1,619,858.82	0.00
General Administration	7200	2,244,639.69	2,264,514.69	19,875.00
School Administration	7300	27,992,025.35	27,992,025.35	0.00
Facilities Acquisition and Construction	7400	14,463,599.74	14,463,599.74	0.00
Fiscal Services	7500	2,629,511.51	2,629,511.51	0.00
Food Services	7600	446,563.75	446,563.75	0.00
Central Services	7700	9,163,392.03	9,166,487.23	3,095.20
Pupil Transportation Services	7800	29,101,219.69	29,101,219.69	0.00
Operation of Plant	7900	46,175,916.75	46,175,916.75	0.00
Maintenance of Plant	8100	12,714,019.70	12,714,019.70	0.00
Administrative Technology Services	8200	5,820,630.96	5,820,630.96	0.00
Community Services	9100	5,431,294.63	5,481,294.63	50,000.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	3,000,000.00	3,000,000.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>656,831,181.49</b>	<b>658,022,982.30</b>	<b>1,191,800.81</b>
Ending Fund Balance		56,122,258.32	56,122,258.32	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 712,953,439.81</b>	<b>\$ 714,145,240.62</b>	<b>\$ 1,191,800.81</b>

Submitted to Board: May 16, 2023

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2023

FUND 3XX  
Capital Projects

Amendment Number: **3XX-23-02**

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	10,153,598.75	10,153,598.75	0.00
Local Sources	0400	197,909,371.00	197,979,357.00	69,986.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>208,062,969.75</b>	<b>208,132,955.75</b>	<b>69,986.00</b>
Beginning Fund Balance	27XX	540,863,191.68	540,863,191.68	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 748,926,161.43</b>	<b>\$ 748,996,147.43</b>	<b>\$ 69,986.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	462,999,521.25	459,338,295.25	(3,661,226.00)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	61,931,257.26	61,931,257.26	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>524,930,778.51</b>	<b>521,269,552.51</b>	<b>(3,661,226.00)</b>
Ending Fund Balance		223,995,382.92	227,726,594.92	3,731,212.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 748,926,161.43</b>	<b>\$ 748,996,147.43</b>	<b>\$ 69,986.00</b>

Submitted to Board: May 16, 2023

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-23-07

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	2,639,666.13	2,639,666.13	0.00
Federal Through State	0200	68,486,118.03	70,101,845.59	1,615,727.56
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		71,125,784.16	72,741,511.72	1,615,727.56
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 71,125,784.16</b>	<b>\$ 72,741,511.72</b>	<b>\$ 1,615,727.56</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	44,941,581.52	45,746,465.28	804,883.76
Pupil Personnel Services	6100	2,612,344.74	2,635,300.79	22,956.05
Instructional Media Services	6200	122,224.40	122,224.40	0.00
Instructional & Curriculum Development Svcs	6300	11,036,633.63	11,115,051.91	78,418.28
Instructional Staff Training Svcs	6400	7,889,741.79	8,590,702.09	700,960.30
Instructional Related Technology	6500	82,029.44	82,029.44	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,279,118.70	1,295,093.10	15,974.40
School Administration	7300	33,819.78	33,819.78	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	1,196,787.08	1,187,313.42	(9,473.66)
Pupil Transportation Services	7800	290,235.33	292,243.76	2,008.43
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	47,613.67	47,613.67	0.00
Administrative Technology Services	8200	31,515.55	31,515.55	0.00
Community Services	9100	1,562,138.53	1,562,138.53	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		71,125,784.16	72,741,511.72	1,615,727.56
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 71,125,784.16</b>	<b>\$ 72,741,511.72</b>	<b>\$ 1,615,727.56</b>

Submitted to Board:

May 16, 2023

The School District of Osceola County, FL

Budget Amendment

March 1 - March 31, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-23-07

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,383,135.87	1,383,135.87	0.00
Federal Through State	0200	164,051,950.20	164,051,950.20	0.00
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		165,435,086.07	165,435,086.07	0.00
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 165,435,086.07</b>	<b>\$ 165,435,086.07</b>	<b>\$ 0.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	109,280,739.91	108,233,378.19	(1,047,361.72)
Pupil Personnel Services	6100	5,608,493.98	5,623,298.90	14,804.92
Instructional Media Services	6200	1,488,830.82	1,487,594.62	(1,236.20)
Instructional & Curriculum Development Svcs	6300	3,172,497.98	3,189,315.45	16,817.47
Instructional Staff Training Svcs	6400	14,928,349.19	14,928,429.33	80.14
Instructional Related Technology	6500	14,132,135.85	14,338,375.26	206,239.41
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	5,084,935.66	5,260,838.69	175,903.03
School Administration	7300	688,751.81	688,751.81	0.00
Facilities Acquisition and Construction	7400	5,233,201.48	5,247,421.48	14,220.00
Fiscal Services	7500	215,202.75	215,202.75	0.00
Food Services	7600	414,288.95	414,288.95	0.00
Central Services	7700	1,137,668.48	1,138,070.48	402.00
Pupil Transportation Services	7800	1,419,331.89	2,039,462.84	620,130.95
Operation of Plant	7900	1,843,618.81	1,843,618.81	0.00
Maintenance of Plant	8100	143,846.79	143,846.79	0.00
Administrative Technology Services	8200	563,022.91	563,022.91	0.00
Community Services	9100	80,168.81	80,168.81	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		165,435,086.07	165,435,086.07	0.00
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 165,435,086.07</b>	<b>\$ 165,435,086.07</b>	<b>\$ 0.00</b>

Submitted to Board:

May 16, 2023